G. R. S. IX-5]

1925-26.

Previous references.

G.F.

File No. G.F. 265-2

Serial Nos. 1 to 2

G.O.Nos. E.&S. 373-430 dated 25th July 1924

G.F. 234-25-1 to 2.

Later references.

G.F. 111-29-1

G.E. 23-29, 16, 18.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Two.

Part B for August 26

Suggests modification ~~SUBJECT~~ of the procedure to be adopted in the adjustment of Cost through the exchange account of Services rendered or Supplies made by the Electrical Department to other Departments of Govt.

Sheo. 2.

To The Comptroller & Cashier
The Secretary, Public Works Department
The Chief Electrical Engineer
The Deputy Commissioners of Divs
The Other Heads of Departments

No. PL 833-92/G.F. 265-25-27 5th August

Lays down the procedure in the adjustment of Cost through the exchange account for services rendered or Supplies made by Electrical Department to other Departments.

AL 13/XI

G. R. S. 58.

Previous references.

L.R File No. 37-16

1916.

(Land Revenue

Serial Nos. 3 & 9

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3 and 9

Part B for September 1916

SUBJECT.

Requesting sanction ~~the~~ for the purchase of a Remington Type writer at a cost of Rs 195=5=0. for the use of the Revenue Commr's office

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To Revenue Commr & Comptroller

No RS-77-8 Dt 23.9.16

Sanctions the purchase.

W D 1551—GPB—20,000—15-12-13

Lr Krishna Murti

11.10.16

36092

U.O. Note No.1333/TAD.B. dated 24-2-1926.

GENL. & REV. SECTT. Br. 7L 25 FEB. G. D. SECTION

Kind reference is invited to Article 149, Mysore Accounts Volume I, regarding the procedure to be followed in the adjustm of cost of services rendered or supplies made by one department account of another. According to Rule XI of the above article, all payments of amounts due by one public department to another, irrespective of the amount involved, should be made only by book transfers, except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.

2. Prior to the formation of a separate Audit Office for the Electrical Department, payments due to the Electrical department by the Railway department, the Mysore University and certain Commercial departments, were being made in cash and payments due by other departments by book transfers. After the formation of a separate Audit office for the Electrical Department, a circular was issued to all heads of departments that, with a view to simplify accounting procedure and to minimise book adjustments, payments to the Electrical department may be made by crossed cheque, crosse pass order or accepted bill and in cases where none of the above method is possible, by cash. According to this circular, payments to the Electrical department by the Civil departments, (which do not draw cheques or pass orders on treasuries) have to be made by accepted bills or in cash.

3. If payments are made by means of accepted bills, the transactions have to pass through the exchange accounts sent by the Electrical department to this office, for adjustment. By this the transactions under the exchange accounts become heavy. Bill are not adjusted promptly and numerous adjustments are made in the June Fina accounts. Sometimes it happens that the budget grant for the year is exceeded by the time these adjustment bills reach the Audit sections. The Audit sections have, in such cases, to keep the amounts under objection and correspond with the officer, for obtaining sanction of Government to admit excess over grant.

4. Payments to commercial departments, such as the Central Industrial Workshop, the Soap factory, are at present made in cash.

The Electrical Department is also a commercial department and sufficient check exists in that department for the due accounting of such receipts. It is therefore proposed that the last alternative method suggested in para 2 above may be followed i.e payments to the Electrical department may be made in cash. If the above procedure is adopted, the number of transactions through the Exchange accounts will be reduced to a considerable extent and the accounting procedure will be simplified. Arrear payments will be avoided and there will not be rush of adjustments in the accounts for June final.

5. The main recurring item of payment to the Electrical department is the cost of electric power consumed for lighting, which will generally be small, Other payments for work done or supplie made will have to be made occasionally. All payments that can be made from the permanent advance may be made from it and amount paid may be recouped on contingent bills. For payments that cannot be made out of permanent advance, bills may be sent to the Audit office for audit and payment by transfer credit to the Electrical Department.

6. According to Article 145, Mysore Account Code, Volume I, subvouchers for sums exceeding Rs.25/- only have to be sent to the Audit Office along with the contingent bills. In the case of payments to the Electrical department, however, I propose that all the bills of the department supported by the receipts, irrespective of the amounts may be attached to the contingent bills, as a proof of payment.

7. The contingent audit register maintained in the Audit office provides separate pages for the record of all fixed and recurring charges. As a check against double claims, all payments to the Electrical department, for the cost of Electric power etc., will be arranged to be noted by the Audit section, in these special pages, in addition to the usual entry in the Audit Register.

8. I request orders of Government for the adoption of the procedue suggested above.

Comptroller.

Serial No

Q The A. O. note of the Comptr may perhaps be sent ~~in the file~~ unofficially to the ~~Chief Electrical~~ Secretary, W.D. Engineer for favour of remarks on the procedure suggested by the Comptr.

W Subd for orders

By 21-2-26

CSS 6.3.26

Fin. Sec.) 1) The file is forwarded with Compts & the CEE for favour of opinion on the proposal made by the Comptr

Mudg 20-3-26

H-W-O-96-25—1609

25/11/2/26

CSS 11/3/26

3144 4

ELECTRICAL DEPARTMENT.

OFFICE OF THE CHIEF ELECTRICAL ENGINEER TO THE GOVERNMENT OF MYSORE, BANGALORE

39731

Date 24th March *192* 6.

File No. 19 .

Serial No.

12

U.O. No. 13822 A/25-3-26. 12 Returned, with compliments, to the Financial Secretary to the Government of Mysore, Bangalore.

GENL. & REV. SECTT. Br. .... 25 MAR 1926 C. D. SECTION.

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13 After the introduction of the preaudit system and the revised system of accounting in the Electrical Department all transactions with some of the other departments of Government such as the Palace, Forest & Railway Departments, Industries & Commerce, Iron Works, and the Public Works Department are made by cheques or crossed pass orders, and the transactions with regard to the other departments of Government such as General Administration, Agriculture etc. etc., are adjusted still by means of book transfer

14 The Comptroller has now proposed that the latter procedure of still adjusting certain transactions by means of accepted bills by book transfer has rendered the exchange account between the Electrical Department and his office very voluminous, and that for that and other reasons, the transactions between the Electrical Department and all other departments of Government may be purely by cash, cheque or crossed pass order, or by transfer of credit from other departments to the Electrical Department by the Comptroller, thus avoiding all book adjustments completely between the Electrical Department and other

5

ELECTRICAL DEPARTMENT.

OFFICE OF THE CHIEF ELECTRICAL
ENGINEER TO THE GOVERNMENT OF
MYSORE, BANGALORE

Date.....*192*

File No. 19

Serial No.	
	departments of Government.
	15. The above procedure is a very satisfactory one from the point of view of the Electrical Department on account of the fact that a large amount of clerical work in the several offices of the Department is thereby saved, and the accounts of the department, except in the case of the Foreign Receipts and Payments, will be self contained without the need for waiting for any advices from other offices for making the adjustments.
	16. The following procedure may be adopted in cases of other departments of Government with whom we are at present having book adjustments.
	(1) The cost of Electric Power consumed for lighting and other purposes, may be paid in cash invariably in all cases. In order to guard against irregular payments or nonpayments the department should have the liberty of disconnecting service if payment is not made on before 15th of the second month succeeding that to which the power consumed relates, that is the bills for January should be paid on or before the 15th March and so on. This will be necessary as in future no adjustment on duplicate bills will be

ELECTRICAL DEPARTMENT.

OFFICE OF THE CHIEF ELECTRICAL ENGINEER TO THE GOVERNMENT OF MYSORE, BANGALORE

Date ..... *192* .

File No. 19 .

Serial No.

possible, as at present, as per note 2 to Art. 150 of M.A.C.Vol.I., in cases of non-acceptance on the due date.

17) For payments relating to services rendered by this department the amount of the estimate should either be paid in cash or by transfer of funds before the work is undertaken. The work will be treated as a deposits contribution work and on completion of the work, the unspent balance of the amount deposited will be refunded and an abstract statement of account rendered. This is in accordance with para 12 of Circular No.370 dated 29-10-25 agreed to by the Comptroller. This will avoid unnecessary accumulation of items in the schedule of E.D. Demands Recoverable.

Chief Electrical Engineer to the Government of Mysore.

SGF-MAS-BR-PNR.

18 The proposals of the C.E.S. may be accepted. The Elect. Secy. also may perhaps be consulted

B
30/3.

Please do not write anything in this ruled file.

Flag J. 19) "A. Please put up.

What about B. in Complt. Note para 5. How are these cases to be finished up.

k
7/4

Serial No.

44689

GENL. & REV. SECTT. Br. 28 APR 1926 G. D. SECTION.

2 A copy of the circular No. 370 is put up.

2/ As regards B, the usual practice when the amount of a contingent bill is in excess of the permanent advance is for the officer to prepare an A.C. or D.C. bill as the case may be and send it to the Treasury for encashment. This same procedure may be followed and the cash sent to the Electrical Department. This will avoid exchange transactions and adjustments. If necessary Comptroller may again be consulted.

B/ 14/4

2nd Sec) 22 Forwarded to the Comptroller for favour of his further remarks, if any in the light of the above discussions.

With compliments.

16.4.26.

B/ 17/4

COMPTROLLER'S OFFICE. 19 APR 1926 No 300 BANGALORE

U.O.No.1640/TAD B dated 27th April 1926.

23 Returned with compliments.

24 The procedure suggested in the Secretariat note is that contemplated in Rule 2 of Article 136(a) and (b) of Mysore Account Code, Volume I, for drawing funds in excess of amounts required for the recoupment of Permanent Advance.

25 Payments to the Electrical Department are generally made in Bangalore and Mysore Cities only. In the case of payments at Bangalore the Contingent bills are subject to preaudit by this office. Payments at Mysore will generally be small and can be met out

Serial No.

out of Permanent Advance.

2. In the case of large payments in excess of Permanent Advance which may have to be made occasionally preaudit by this office was proposed in order to admit the claims finally with reference to sufficiency of provision and competency of sanction.

3. The procedure of pre-payment to the Electrical Department of the amounts of sanctioned estimates for works to be undertaken for other Civil Departments and treating them as Contribution works suggested in the last para of the Chief Electrical Engineer's note is not practicable. The Chief Electrical Engineer's attention has since been drawn to correction slip No.2 to the Powers of sanction No. 6 (2) of the Chief Electrical Engineer issued with Government Order No.EDS 373-430 dated 25th July 1924 under which he can undertake works for other departments of Government and Municipalities on estimates sanctioned by competent authorities and after funds are declared to have been reserved for meeting the claim of the Electrical Department as soon as it is preferred.

T. Ratnaswamy Mudaliar
Comptroller.

CV

213

28 Refer Finl Secy's note Dtd. 16.4.26

B
29/4

Secy 29. Papers with the Comptr.
A draft order may be put up
for consideration & Conclusion
of the Electrical Secy

B 29/4

Serial No.

30 It is submitted that before putting up a draft, the same circular has been referred to in 2 two other cases and they are still under consideration. It appears necessary that the orders in those two cases also will have to be referred to in this also. May the return of the file be awaited?

31. These were subsequently returned to the Secy. Elect Dept, with opinion.
J.
29/6/26.

B
15/7/26. ~~This was one of the files sent to the Legislative Department for examination and~~ ~~returned~~. Draft submitted as ordered in para 29 of the rules.

29.6.26

The draft may perhaps be sent to the Elect! Secy for remarks if any.

B
30/6

1

Yes. This may be done
h
2/7

Fwd to Secy

The draft which was not in order has been revised. It may be got typed and signed in the complimentary manner on page 8 ~~may~~ may be put up. Flag D is not-
h
2/7/26

Submitted
6.7.26

B
6/7

U.O.No 4/7.7.26

Fwd) Forwarded the Chief Electoral Officer for favour of remarks, if any, as regards the draft order. With compliments.

Returned with letter No. 52 dt 14/7/26

W Secretary
7.7.26.

NOTE—Contn. Sheet

ELECTRICAL DEPARTMENT.

OFFICE OF THE CHIEF ELECTRICAL ENGINEER TO THE GOVERNMENT OF MYSORE, BANGALORE

Date ..... July. *192* 6

File No. 19 .

Serial No.

G.O.no. 16138 Dt/14-7-26

1241

GEN. & REV. SECTT. BR. 7L 14. JUL. 1926 G. D. S

Returned with compliments to the Financial Secretary to Government.

In the case of the Civil Departments, however, e.g. General Administration etc., that do not draw either cheques or pass orders, the procedure indicated down in para 5 of the draft Government Order will be adopted, as it is stated to be not practicable to deposit the amount in advance.

But in the case of the other Departments, I would state that para 6(2) of my Statement of Powers as originally sanctioned on 25-7-24 read as follows:-

"Can undertake works of Departments of Government and Municipalities on estimates sanctioned by competent authorities and <u>after funds are placed at the disposal of the Chief Electrical Engr.</u>"

This was altered by a subsequent order No.E.D.S 385 dated 16-6-25 according to which the works had to be undertaken.

"<u>after funds are declared to have been reserved</u> for meeting the claim of the Electrical Department as soon as it is preferred."

From experience it is found, that this latter procedure has largely increased the amount of correspondence and work in this Department in

ELECTRICAL DEPARTMENT.

OFFICE OF THE CHIEF ELECTRICAL ENGINEER TO THE GOVERNMENT OF MYSORE, BANGALORE

Date ..... July 192 6

File No. 19

Serial No.

work is sanctioned in April or May of any year and the work can only be completed and outlay transferred after the close of June of that year.

MAS-BR-MSSV.

Chief Electrical Engineer.

FINANCIAL SECRETARY
16 JULY 1926
No.....

The C.E.E.'s revised proposals may be appd. Off will be amended after orders are passed. Bs 16/7

I agree. Please revise & submit to Govt. 16/7

Jess)

Revised estt. submitted for appl. & keep before Secretariat Conference

A Draft revised as above is in the file. The dft is forwarded with compliments to the Secy to Govt Elect. Dept. for favour of remarks if any

Bs 17/7

for Secy

Elect Secy

17/7 for Secy 19.7.

SECRETARIAT
Regd. No. 163
Dt. 19/7/1926
BANGALORE

H.W.C. 12-26
19/7/26

General and Revenue Secretariat

3144 8/24/7 GR File No. 208 of 1926

Serial No

3112 27-7-1926.

G. D. REV. SECT. 28. JUL. 1926 G. D. SECTION.

FINANCIAL SECRETARY 29 JULY 1926 No.....

1149

Returned with compliments. No remarks—

25.7.26

Secretary to Government, Electrical Department.

To The Financial Secretary to Government—

Dft for appr

B 28/7

Yes) I have slightly kindled up the draft. Please see if it is in all right & then submit for sign. 29.7. B

2nd memb 31/7/26

Issue

OFFICE OF THE SECOND MEMBER OF COUNCIL 30 JULY 1926 No. 721.

FINANCIAL SECRETARY 3 AUG. 1926 No.....

Pay 2 Rs

GR 5/8/26 5/8/26

27) No 833-92 dt 5.8.26. to the Comptr. 7/8

The Secy PWD, C.E.E, Dec dt 26, Offr. Secy dt Sept approves of the proposal recommendations of the C.E.E with certain modifications.

NOTE—Contn. Sheet

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHN.

THE MAHARAJA OF MYSORE.

- - - - - - - - - -

R e a d :--

U.O. Note No.1333/TAD, dated the 24th February 1926 from the Comptroller, suggesting modification of the procedure to be adopted in the adjustment of cost through the exchange account of services rendered or supplies made by the Electrical Department to other Departments of Government.

2. U.O. No.1382 dated 25th March 1926 from the Chief Electrical Engineer ~~commenting~~ Communicating his remarks on the above subject.

- - - - - - - - - - -

Order No. Fl. 833-92 / G.P. 265.25.2.

Dated, Bangalore the 5-4-1926.

Under the existing procedure payments due to the Electrical Department for services rendered or work done are required to be made by other Departments by crossed cheques, cross-passed orders or accepted bills and in cases where none of the above methods is possible, by cash; In Civil Departments, which do not draw cheques or pass orders on treasuries, payments are being made by accepted bills or in cash.

2. The Comptroller brings to notice that if payments are made by accepted bills the transactions have to pass through exchange accounts sent to the Comptroller by the Electrical Department and that in cases when Budget allotments of the Departments obtaining supplies or services from the Electrical Department are exceeded he has to undertake much needless correspondence ~~correction hence~~ to call upon the Departments to obtain funds.

3. With a view to avoid exchange transactions and simplify account procedure the Comptroller

As ~~protested~~ proposed that all payments to the Electrical Department may as far as possible be made in cash by the Civil Departments also, that the recurring payments on account of lighting charges may generally be made out of ~~P.~~ permanent advances A. and that in cases of large payments that cannot be met out of the permanent advances bills may be sent to the Audit Office for audit with reference to sufficiency of provision and competency of sanction and payment by transfer credit to the Electrical Department.

6. The Chief Electrical Engineer ~~who was consulted in the matter~~ is agreeable to the procedure suggested by the Comptroller in so far as the payment of bills of electric power consumed by other Departments is concerned. In cases of payments for works undertaken by the Electrical Department, however the Chief Electrical Engineer suggests that the amount of the estimate may ~~should~~ either be paid in cash or by transfer of funds before the work is undertaken, and that the work be treated as a ~~deposit~~ contribution work, the unspent balance if any being refunded after the work is completed ~~and paid for~~.

5. Government observe that the procedure of prepayment to the Electrical Department of the amounts of sanctioned estimates for works to be undertaken for Civil Departments that do not draw either cheques or pass order is not ~~[illegible]~~ practicable. The Chief Electrical Engineer's attention is drawn to the revised powers of sanction communicatd in Government Order No. E.D.5373-430 dated the 25th July 24 authorising him to undertake the works for other departments of Government, municipalities or other bodies that draw cheques or pass orders ~~municipalities and other local bodies after funds are declared~~ in the case of other departments of Government, municipalities or other bodies that draw cheques or pass orders the Chief Electrical Engineers proposal is approved since and municipalities & other local bodies

The Comptroller's proposal is approved. There is no change in the existing procedure in regard to the prepayment by the Electrical Dept.

since the chief Electl. Engineer brings to notice that the procedure prescribed in Go. no 2005 385-A. 16.6.25 has largely increased the amount of correspondence in the dept in addition to the accumulation of items in the suspense a/c

to have been reserved for meeting the claim of the Electrical Department as soon as it is ~~prepared~~ prepared.

6. Government approve of the Comptroller's suggestion referred to in para 5 above. He is is requested to issue necessary circular instructions accordingly in consultation with the Chief Electrical Engineer.

Secretary to Government

By

To

The Comptroller to Government
The Secretary, P.W.D.
The Chief Electrical Engineer
Deputy Commissioners of Districts.
Other Heads of Departments.

~~for information and necessary action to the~~
~~of this Govt. in the~~

3 And the Comptroller's suggestions of ~~temporary~~ payment & transfer entries in subsidiary may be adopted.

With this modification, the Chief Electrical Engineer's recommendations are approved.

25.7.26.

3/8/26

Government of His Highness the Maharaja of Mysore.

FINANCIAL DEPARTMENT.

G. O. No. Fl. 833-92—G. F. 265-25-2, dated 5th August 1926.

Adjustment of cost through the Exchange Account.

Laying down the procedure in the —— for services rendered or supplies made by Eelectrical Department to other Departments.

READ—

U. O. Note No. 1333—T. A. D., dated the 24th February 1926, from the Comptroller, suggesting modification of the procedure to be adopted in the adjustment of cost through the exchange account of services rendered or supplies made by the Electrical Department to other Departments of Government.

2. U. O. No. 13822, dated 25th March 1926, from the Chief Electrical Engineer communicating his remarks on the above subject.

Order No. Fl. 833-92—G. F. 265-25-2, DATED 5th AUGUST 1926.

Under the existing procedure payments due to the Electrical Department for services rendered or work done are required to be made by other Departments by crossed cheques, crossed pass orders or accepted bills and in cases where none of the above methods is possible, by cash. In Civil Departments, which do not draw cheques or pass orders on treasuries, payments are being made by accepted bills or in cash.

2. The Comptroller brings to notice that if payments are made by accepted bills the transactions have to pass through exchange accounts sent to the Comptroller by the Electrical Department and that in cases when Budget allotments of the Departments obtaining supplies or services from the Electrical Department are excedeed, he has to undertake much needless correspondence to call upon the Departments to obtain funds.

3. With a view to avoid exchange transations and simplify account procedure, the Comptroller proposes that all payments to the Electrical Department may, as far as possible, be made in cash by the Civil Departments also, that the recurring payments on account of the lighting charges may generally be made out of permanent advances and that in cases of large payments that cannot be met out of permanent advances, bills may be sent to the Audit Office for audit with reference to sufficiency of provision and competency of sanction and for payment by transfer credit to the Electrical Department.

4. The Chief Electrical Engineer is agreeable to the procedure suggested by the Comptroller in so far as the payment of bills of electric power consumed by other Departments is concerned. In cases of payments for works undertaken by the Electrical Department, however, the Chief Electrical Engineer suggests that the amount of the estimate may either be paid in cash or by transfer of funds before the work is undertaken and that the work be treated as a contribution work, the unspent balance, if any, being refunded after the work is completed.

No. Fl. 833-92—G. F. 265-25-2, DATED 5th AUGUST 1926.

5. Government observe that the procedure of prepayment to the Electrical Department of the amounts of sanctioned estimates for works to be undertaken for Civil Departments that do not draw either cheques or pass orders and treating them as contribution works is not practicable and the Comptroller's suggestions of payment by transfer credit in such cases may be adopted. With this modification, the Chief Electrical Engineer's recommendations are approved.

B. SREENIVASA IYENGAR,
Financial Secretary to Government.

To—The Comptroller to Government.
The Secretary, Public Works and Electrical Departments.
The Chief Electrical Engineer.
The Deputy Commissioners of Districts.
The Other Heads of Departments.

Exd.—P. S. R. N.

W D—307—GPB—555—16-8-26